

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**

**\*\*\*Final Maintenance of Effort Report \*\*\***

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT: 0519 Troy Elem 27 Lincoln**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: **\$0**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

**STATE AND LOCAL FUNDS**

**APPLICANT TOTALS**

| <i>Fiscal Years</i> | <i>Child Count</i> | <i>Expenditures - State and Local Funds</i> | <i>Total IDEA Part B Allocations</i> | <i>Total Allocations Excluding Supplemental Flow-Through</i> | <i>Allowable Reduction*</i> |
|---------------------|--------------------|---|--------------------------------------|--|-----------------------------|
| 2006                | 45                 | 229,980                                     | 124,045                              | 119,187  |                             |
| 2007                | 46                 | 228,391                                     | 119,214                              | 114,340  | 0                           |
| 2008                |                    |   | 118,577                              | 114,091  | 0                           |

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 -1,589

Is the Expenditure Difference greater than or equal to zero? **NO**  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?**

Is the Expenditure Difference less than or equal to the Allowable Reduction? **NO**  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 5,111  
Per-student amount for FY 2007----- 4,965

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? **NO**

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

**Approved Exception For FY 2007 723**

**Did Applicant Maintain Effort with an Approved Exception?**

Expenditure Difference calculated in Step 1, above -1,589  
Allowable Reduction for expenditures (50% of the increase in Part B Funding for 2007) 0  
Total Approved Exception and Allowable Reduction for expenditures 723

Does the Total Approved Exception offset the Expenditure Difference?-----  
(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT) **NO**

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Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT: 0519 Troy Elem 27 Lincoln**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: **\$0**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

**APPLICANT TOTALS**

**LOCAL FUNDS**

| <i>Fiscal Years</i> | <i>Child Count</i> | <i>Expenditures - State and Local Funds</i> | <i>State Allowable Cost Funds</i> | <i>Local Fund Expenditures</i> | <i>Allowable Reduction*</i> |
|---------------------|--------------------|---|-----------------------------------|--------------------------------|-----------------------------|
| 2006                | 45                 | 229,980                                     | 112,561                           | 117,419                        |                             |
| 2007                | 46                 | 228,391                                     | 111,825                           | 116,566                        | 0                           |
| 2008                |                    |   |                                   |                                | 0                           |

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 -853

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

**NO**

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?**

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**NO**

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,609

Per-student amount for FY 2007----- 2,534

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**NO**

**Approved Exception For FY 2007**

**723**

**Did Applicant Maintain Effort with an Approved Exception?**

Expenditure Difference calculated in Step 1, above -853

Allowable Reduction for expenditures (50% of the increase in Part B Funding for 2007) 0

Total Approved Exception and Allowable Reduction for expenditures 723

Does the Total Approved Exception offset the Expenditure Difference?-----

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT)

**NO**

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Troy Elem 0519**

| PRC                         | Fund         | Program                             | Function    | Object  | 2006 Value | 2007 Value |
|-----------------------------|--------------|-------------------------------------|-------------|---|------------|------------|
| <b>McCormick Elem 0530</b>  |              |                                     |             |   |            |            |
| 01                          | General Fund |                                     |             |   |            |            |
|                             | 280          | Special Education - Local and State |             |   |            |            |
|                             |              | 1XXX                                | Instruction |   |            |            |
|                             |              |                                     | 3XX         | Purchased Professional and Technical Services | 4990.00    | 4850.00    |
| <b>District/Coop Totals</b> |              |                                     |             |   | 4,990.00   | 4,850.00   |

**Sylvanite Elem 0532**

|                             |  |  |  |  |      |      |
|-----------------------------|--|--|--|--|------|------|
|                             |  |  |  |  | .00  | .00  |
| <b>District/Coop Totals</b> |  |  |  |  | 0.00 | 0.00 |

**Troy Elem 0519**

|                             |                     |                                     |                                 |   |            |            |
|-----------------------------|---------------------|-------------------------------------|---------------------------------|---|------------|------------|
| 01                          | General Fund        |                                     |                                 |   |            |            |
|                             | 280                 | Special Education - Local and State |                                 |   |            |            |
|                             |                     | 1XXX                                | Instruction                     |   |            |            |
|                             |                     |                                     | 1XX                             | Personal Services - Salaries                  | 109491.64  | 94648.30   |
|                             |                     |                                     | 2XX                             | Personal Services - Employee Benefits         | 19842.85   | 19136.40   |
|                             |                     |                                     | 3XX                             | Purchased Professional and Technical Services | 1161.00    | 592.00     |
|                             |                     |                                     | 5XX                             | Other Purchased Services                      | 299.19     | 1567.73    |
|                             |                     |                                     | 6XX                             | Supplies and Materials                        | 833.73     | 447.26     |
| 10                          | Transportation Fund |                                     |                                 |   |            |            |
|                             | 280                 | Special Education - Local and State |                                 |   |            |            |
|                             |                     | 27XX                                | Student Transportation Services |   |            |            |
|                             |                     |                                     | 1XX                             | Personal Services - Salaries                  | 18.08      | .00        |
| 14                          | Retirement Fund     |                                     |                                 |   |            |            |
|                             | 280                 | Special Education - Local and State |                                 |   |            |            |
|                             |                     | 1XXX                                | Instruction                     |   |            |            |
|                             |                     |                                     | 2XX                             | Personal Services - Employee Benefits         | 16810.22   | 14507.09   |
| <b>District/Coop Totals</b> |                     |                                     |                                 |   | 148,456.71 | 130,898.78 |

**Troy H S 0520**

|    |                     |                                     |             |                                       |          |          |
|----|---------------------|-------------------------------------|-------------|---------------------------------------|----------|----------|
| 01 | General Fund        |                                     |             |                                       |          |          |
|    | 280                 | Special Education - Local and State |             |                                       |          |          |
|    |                     | 1XXX                                | Instruction |                                       |          |          |
|    |                     |                                     | 1XX         | Personal Services - Salaries          | 56747.68 | 62978.55 |
|    |                     |                                     | 2XX         | Personal Services - Employee Benefits | 9248.00  | 10115.92 |
|    |                     |                                     | 5XX         | Other Purchased Services              | 423.49   | 223.16   |
|    |                     |                                     | 6XX         | Supplies and Materials                | 1872.86  | 169.98   |
| 10 | Transportation Fund |                                     |             |                                       |          |          |
|    | 280                 | Special Education - Local and State |             |                                       |          |          |

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**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Troy Elem 0519**

| PRC                   | Fund                | Program                             | Function                        | Object                                | 2006 Value        | 2007 Value        |          |
|-----------------------|---------------------|-------------------------------------|---------------------------------|---------------------------------------|-------------------|-------------------|----------|
| <b>Troy H S 0520</b>  |                     |                                     |                                 |                                       |                   |                   |          |
| 10                    | Transportation Fund |                                     |                                 |                                       |                   |                   |          |
|                       | 280                 | Special Education - Local and State |                                 |                                       |                   |                   |          |
|                       |                     | 27XX                                | Student Transportation Services |                                       |                   |                   |          |
|                       |                     |                                     | 1XX                             | Personal Services - Salaries          |                   | 200.86            | .00      |
|                       |                     |                                     | 4XX                             | Purchased Property Services           |                   | .00               | 10546.43 |
| 14                    | Retirement Fund     |                                     |                                 |                                       |                   |                   |          |
|                       | 280                 | Special Education - Local and State |                                 |                                       |                   |                   |          |
|                       |                     | 1XXX                                | Instruction                     |                                       |                   |                   |          |
|                       |                     |                                     | 2XX                             | Personal Services - Employee Benefits |                   | 8040.63           | 8572.81  |
|                       |                     |                                     | <b>District/Coop Totals</b>     |                                       | <u>76,533.52</u>  | <u>92,606.85</u>  |          |
| <hr/>                 |                     |                                     |                                 |                                       |                   |                   |          |
| <b>Yaak Elem 0533</b> |                     |                                     |                                 |                                       |                   |                   |          |
| 01                    | General Fund        |                                     |                                 |                                       |                   |                   |          |
|                       | 280                 | Special Education - Local and State |                                 |                                       |                   |                   |          |
|                       |                     | 1XXX                                | Instruction                     |                                       |                   |                   |          |
|                       |                     |                                     | 5XX                             | Other Purchased Services              |                   | .00               | 35.60    |
|                       |                     |                                     | <b>District/Coop Totals</b>     |                                       | <u>0.00</u>       | <u>35.60</u>      |          |
| <hr/>                 |                     |                                     |                                 |                                       |                   |                   |          |
|                       |                     |                                     | <b>Prime Applicant Totals</b>   |                                       | <u>229,980.23</u> | <u>228,391.23</u> |          |